COOPER & DUNHAM LLP 1185 Avenue of the Americas, New York, NY 10036 (212) 278-0400

Date: July 29, 2003 Atty Docket No. 7217/69608



COMMISSIONER FOR PATENTS P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

With reference to the filing in the United States Patent and Trademark Office of an application for patent in the name(s) of:

Masayoshi Noguchi Gen Ichimura Nobukazu Suzuki

titl:	ed:			ROCESSING DEV					
				under 37 Cl ounts shown			low h	nave	been
The following are enclosed:									
_X	_ :	Specificat	ion						
_X	_ :	13 Claims(s) (includ	ding 3 indepe	endent cla	im(s))			
Preliminary Amendment									
<u>x</u>	X Signed Oath or Declaration, Power of Attorney & Petition								
_X	_ :	10 Sheet(s	of Draw	ings					
<u>_x</u>	(Our check	for \$ 790	.00 calculate	ed as foll	ows:			
Ва	sic	Fee of \$7	50 (\$375)				\$ 7	50.0	0
		_ Total o	Claims in	excess of 20	0 at \$18 (\$9)	\$	0.0	0
_		_ Ind. C	laims in e	excess of 3 a	at \$84 (\$4	2)	\$	0.0	0
		_ Fee of	\$280 (\$14	(0) for Mult	. Dep. Cla	im	\$	0.0	0
То	tal	Filing Fee	e				\$ 7	90.0	0
As	sig	nment Reco	rding Fee	of \$40			\$	40.0	0
Certified copy of each of the following to substantiate the claim for priority:									
		Applicat	tion No.	Filing Dat	<u>:e</u>	Countr	Z		
		P2002-23	39730	August 20,	2002	Japan			
		P2003-15	93821	July 8, 200	13	Janan			

_X Please charge any additional fees required for the filing of this application and any other fees required during the pendency of this application or credit any overpayment to Deposit Account No. 03-3125. A duplicate copy of this letter is enclosed.

Respectfully submitted,

COOPER & DUNHAM LLP

By: Kyll N L

Reg. No. 27,213

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

"Express Mail" Mailing Label No. EV325704600US

Date of Deposit: July 29, 2003

I hereby certify that this Application is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 on the date indicated above and addressed to the Commissioner for Patents, P.O. Box 1450. Alexandria, V.A. 22313-1450.

Applicant Masayoshi Noguchi et al.

Title : DIGITAL SIGNAL PROCESSING DEVICE AND DIGITAL SIGNAL PROCESSING METHOD

JAY H. MAIOLI REG. NO. 27,213

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